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UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY

WITHUM SMITH + BROWN, P.C. CERTIFIED PUBLIC ACCOUNTANTS 200 Jefferson Park, Suite 400 Whippany, NJ 07981 (973) 898-9494 Accountants for The Debtors

In Re:

SMS Enterprises, Inc.

Debtor.

Solution of No.

Order Filed on April 28, 2020 by Clerk U.S. Bankruptcy Court District of New Jersey

Case No. 19-21332

Chapter 11

Hearing Date:

Judge: Honorable Andrew B. Altenburg, Jr.

ORDER GRANTING ALLOWANCES ON FIRST INTERIM PETITION FOR COMPENSATION TO ACCOUNTANTS FOR THE DEBTORS

The relief set forth on the following pages, number two (2) is hereby **ORDERED**.

DATED: April 28, 2020

Honorable Andrew B. Altenburg, Jr. United States Bankruptcy Court

The Debtors in these jointly administered cases, along with the associated case numbers, are SPS Enterprises, Inc., Case No. 19-21330, ETA Enterprises, Inc., Case No. 19-21331, and SMS Enterprises, Inc., Case No. 19-21332.

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Debtor: SMS En

SMS Enterprises, Inc

Case No.: 19-21332 (ABA)

Caption of Order: ORDER GRANTING ALLOWANCES ON FIRST INTERIM PETITION FOR

COMPENSATION TO ACCOUNTANTS FOR DEBTORS

The Court finds that the persons named below filed applications for allowances; notice and opportunity for hearing were given to creditors and other parties in interest as required; and for good shown,

ORDERED that compensation and expenses are allowed as follows:

<u>APPLICANTS</u>	COMMISSIONS/FEES	EXPENSES
SMS Enterprises, Inc 19-21332 Withum Smith + Brown, P.C.	\$39,495.70	\$23.68
SPS Enterprises, Inc. 19-21330 Withum Smith + Brown, P.C.	\$18,262.40	None
ETA Enterprises, Inc. 19-21331 Withum Smith + Brown, P.C.	\$17,799.40	None

The Debtors in these jointly administered cases, along with the associated case numbers, are SPS Enterprises, Inc., Case No. 19-21330, ETA Enterprises, Inc., Case No. 19-21331, and SMS Enterprises, Inc., Case No. 19-21332.